



STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION

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A SPECIAL NOTICE to TAX PRACTITIONERS

ALL PRACTITIONERS (FIRMS AND INDIVIDUALS) WHO PREPARED 200 OR MORE 2003 NJ INCOME TAX RESIDENT RETURNS ARE REQUIRED TO USE ONE OF NJ'S THREE ELECTRONIC FILING SERVICES TO FILE 2004 NJ INCOME TAX RESIDENT RETURNS FOR THEIR CLIENTS.

This requirement applies to all NJ Income Tax Resident Returns (NJ-1040) currently supported by one of NJ's three electronic filing services:

- Fed/State E-File
- NJ TeleFile
- NJ WebFile

Nonresident, part-year resident, amended, prior-year, and fiduciary returns are not included in this requirement for the 2004 Income Tax Filing Season.

Practitioners who filed less than 200 NJ Income Tax Returns in 2003 are not required to file electronically this year, but are strongly encouraged to do so.

Electronic filing benefits everyone – taxpayers, practitioners, and State government. Faster refunds, direct deposit, postdated payments, more accurate processing, and greater security of sensitive information are just some of the advantages offered by New Jersey's electronic tax filing systems. By electronically filing State income tax returns for your clients, you are providing them with the best possible service.

We have been meeting with tax practitioners in a variety of venues to discuss any concerns they may have about electronic filing and to answer their questions. The following mini-FAQ addresses the most common issues raised by practitioners. Additional information will be provided as we approach the 2004 Income Tax Filing Season. If you have questions you would like us to address in future notices, email them to us at taxation@tax.state.nj.us. Please enter "Practitioner E-Filing Requirement" on the subject line of your message.